

which should accrue, on the full amount of the fractional note circulation and on the average amount of all other circulation and of all such deposits, for the six months next preceding. And there shall be annexed to every such list or return a declaration, under oath or affirmation, to be made in form and manner as shall be prescribed by the commissioner of internal revenue, of the president, or some other proper officer of said bank, association, corporation, or individual, respectively, that the same contains a true and faithful account of the duties which have accrued, or which should accrue, and not accounted for; and for any default in the delivery of such list or return, with such declaration annexed, the bank, association, corporation, or individual making such default, shall forfeit, as a penalty, the sum of five hundred dollars. And such bank, association, corporation, or individual shall, upon rendering the list or return as aforesaid, pay to the commissioner of internal revenue the amount of the duties due on such list or return, and in default thereof shall forfeit, as a penalty, the sum of five hundred dollars; and in case of neglect or refusal to make such list or return as aforesaid, or to pay the duties as aforesaid, for the space of thirty days after the time when said list should have been made or rendered, or when said duties shall have become due and payable, the assessment and collection shall be made according to the general provisions prescribed in an act entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July one, eighteen hundred and sixty-two.

To be under oath.

Duties to be paid on rendering the return.

Penalty for neglect.

1862, ch. 119. Ante, p. 432.

SEC. 8. *And be it further enacted*, That, in order to prevent and punish counterfeiting and fraudulent alterations of the bonds, notes, and fractional currency authorized to be issued by this act, all the provisions of the sixth and seventh sections of the act entitled "An act to authorize the issue of United States notes, and for the redemption or funding thereof, and for funding the floating debt of the United States," approved February twenty-fifth, eighteen hundred and sixty-two, shall, so far as applicable, apply to the bonds, notes, and fractional currency hereby authorized to be issued, in like manner as if the said sixth and seventh sections were hereby adopted as additional sections of this act. And the provisions and penalties of said sixth and seventh sections shall extend and apply to all persons who shall imitate, counterfeit, make, or sell any paper such as that used, or provided to be used, for the fractional notes prepared, or to be prepared, in the treasury department building, and to all officials of the treasury department engaged in engraving and preparing the bonds, notes, and fractional currency hereby authorized to be issued, and to all official and unofficial persons in any manner employed under the provisions of this act. And the sum of six hundred thousand dollars is hereby appropriated, out of any money in the treasury not otherwise appropriated, to enable the Secretary of the Treasury to carry this act into effect.

Penalties of former act against counterfeiting, &c., made applicable.

1862, ch. 33, §§ 6, 7. Ante, p. 347.

Appropriation for expenses of this act.

APPROVED, March 3, 1863.

CHAP. LXXIV. — *An Act to amend an Act entitled "An Act to provide Internal Revenue to support the Government and pay Interest on the Public Debt," approved July first, eighteen hundred and sixty-two, and for other Purposes.*

March 3, 1863.

1862, ch. 119. Ante, p. 432.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That "An act to provide internal revenue to support the Government and pay interest on the public debt," approved July first, eighteen hundred and sixty-two, be, and the same hereby is, amend[ed] as hereinafter set forth, namely: —

Amendments.

That wherever any written notice, or other instrument in writing, is required, the same shall be lawful if written or partly written and printed.

Written notice may be partly in print.

Section 11. Ante, p. 435.

That section eleven be, and hereby is, amended so as to authorize

Assistant assessors to perform any duties therein imposed upon assessors.

Section 19.
Ante, p. 439.

Deputies may do duties of collectors.

Notice to delinquent tax-payers how sent,

to state what.

Demand for certain taxes.

Copy of distraint, where to be left.

Proviso.

Section 28.
Imprisonment added to fine.

Ante, p. 444.

Section 43.
Penalty for fraudulent use of marked cases, &c.

Ante, p. 447.

Section 44.
Ante, p. 448.

Section 55.
Ante, p. 452.

Section 64.
License of attorneys,
Ante, pp. 457, 459.

of apothecaries,
Ante, p. 458.

of manufac-
tures.

Additions to section 64.
Ante, p. 459.

Licenses of architects and civil engineers.

That section nineteen be so amended that the deputy collector, as well as the collector, may perform all the duties required of the said collector in the said section; and any notice required by said section to persons who neglect to pay their taxes may be sent by mail or left at the dwellings or usual places of business of such persons, if any they have, written or printed, and said notice shall state the amount of duty or tax for which such persons are liable, including the ten per centum additional, as provided for in said section, demanding payment of the same; and with respect to all such duties or taxes as are not included in the annual lists as provided for in said section, and all taxes and duties the collection of which is not otherwise provided for in said act, it shall be the duty of each collector in person or by deputy to demand payment therefor, in the manner provided, within ten days from and after the expiration of the time within which such duty or tax should have been paid; and any copy of distraint shall be left at the dwelling or usual place of business of the owner or possessor of the property distrained: *Provided*, That such special demand shall not be necessary in respect to taxes assessed by section seventy-seven of said act.

That section twenty-eight be, and hereby is, amended, by striking out the words "forfeit and pay the sum of five hundred dollars," and inserting in lieu thereof "upon conviction thereof by a court of competent jurisdiction, forfeit and pay the sum of five hundred dollars, or be imprisoned for a term not exceeding two years, at the discretion of the court."

That section forty-three be amended by striking out the following words: "and any person who shall use any cask or package so marked, for the purpose of selling spirits of a quality different from that so inspected, shall be subject to a like penalty for each cask or package so used," and inserting in lieu thereof "and any person who shall fraudulently use any cask or package so marked for the purpose of selling any other spirits than that so inspected, or for selling spirits of a quality or quantity different from that so inspected, shall be subject to a like penalty, as provided for each cask or package so used."

That section forty-four be, and hereby is, amended, by striking out the words "to be contiguous to such distillery."

That section fifty-five be, and hereby is, amended by inserting after the words "shall not be paid at the time of rendering the account of the same, as herein required," the words "or at the time when they shall have become payable."

That section sixty-four be, and hereby is, so amended, "That no license shall be required of an attorney having taken out a license as such in consequence of being employed to purchase, rent, or sell real estate, or to collect rent thereon for others in the ordinary course of business;" in paragraph number sixteen by inserting after the word "taverns," the words, "or eating-houses;" by adding to paragraph number twenty-eight the following words: "Nor shall apothecaries who have taken out a license as such be required to take out a license as retail dealers in liquors in consequence of selling alcohol;" and in paragraph number twenty-nine by inserting after the word "merchandise," "or who shall manufacture by hand or machinery, for any other person, or persons, goods, wares, or merchandise."

That section sixty-four be, and hereby is, further amended by adding, at the end thereof, the following paragraphs:

"Thirty-four. Architects and civil engineers shall pay ten dollars for each license. Every person whose business it is to plan, design, or superintend the construction of buildings, or ships, or of roads, or bridges, or canals, or railroads, shall be regarded as an architect and civil engineer

under this act : *Provided*, That this shall not include a practical carpenter who labors on a building.

“ Thirty-five. Builders and contractors shall pay twenty-five dollars for each license. Every person whose business it is to construct buildings, or ships, or bridges, or canals, or railroads by contract, shall be regarded as a builder and contractor under this act : *Provided*, That no license shall be required from any person whose building contracts do not exceed two thousand five hundred dollars in any one year. Builders and contractors.

“ Thirty-six. Stallions and jacks, owners of, shall pay ten dollars for each license. Every person who keeps a male horse or a jackass for the use of mares, requiring or receiving pay therefor, shall be required to take out a license under this act, which shall contain a brief description of the animal, its age, and place or places where used or to be used : *Provided*, That all accounts, notes, or demands, for the use of any such horse or jack without a license, as aforesaid shall be invalid, and of no force in any court of law or equity. Owners of stallions and jacks.

“ Thirty-seven. Lottery-ticket dealers shall pay one thousand dollars for each license. Every person, association, firm, or corporation who shall make, sell, or offer to sell lottery tickets or fractional parts thereof, or any token, certificate, or device representing or intended to represent a lottery ticket or any fractional part thereof, or any policy of numbers in any lottery, or shall manage any lottery or prepare schemes of lotteries, or superintend the drawing of any lottery, shall be deemed a lottery-ticket dealer under this act. Lottery-ticket dealers.

“ Thirty-eight. Insurance agents shall pay ten dollars for each license. Any person who shall act as agent of any fire, marine, life, mutual, or other insurance company, or companies, shall be regarded as an insurance agent under this act : *Provided*, That no license shall be required of any insurance agent or broker whose receipts, as such agent, are less than the sum of six hundred dollars in any one year. Insurance agents.

“ Thirty-nine. Butchers shall pay ten dollars for each license. Every person whose business it is to sell butchers' meat at retail shall be regarded as a butcher under this act : *Provided*, That no butcher having taken out a license, and paid ten dollars therefor, shall be required to take out a license as retail dealer on account of selling other articles at the same store, stall, or premises : *Provided, further*, That butchers who retail butchers' meat exclusively from a cart or wagon, by themselves or agents, shall be required to pay five dollars only for each license, any existing law to the contrary notwithstanding, and having taken out a license therefor shall not be required to take out a license as a pedler for retailing butchers' meat, as aforesaid : *And provided further*, That no license shall be required of a butcher whose annual sales do not exceed one thousand dollars. Butchers.

“ Forty. Retail dealers shall pay ten dollars for each license. Every person whose business or occupation it is to sell or offer for sale any goods, wares, or merchandise of foreign or domestic production, not including wines, spiritous or malt liquors, but not excluding drugs, medicines, cigars, snuff, or tobacco, and whose annual sales exceed one thousand, and do not exceed twenty-five thousand dollars, shall be regarded as a retail dealer under this act. Retail dealers.

“ Forty-one. Wholesale dealers, whose annual sales do not exceed fifty thousand dollars, shall pay twenty-five dollars for each license ; if exceeding fifty thousand, and not exceeding one hundred thousand dollars, shall pay fifty dollars for each license ; exceeding one hundred thousand and not exceeding two hundred and fifty thousand dollars, shall pay one hundred dollars for each license ; exceeding two hundred and fifty thousand and not exceeding five hundred thousand dollars, shall pay two hundred dollars for each license ; exceeding five hundred thousand and not exceeding one million dollars, shall pay three hundred dollars for each license ; exceeding one million and not exceeding two million dollars, shall pay five Wholesale dealers.

Ante, p. 455.

Ante, p. 455.

Wholesale dealers.

hundred dollars for each license : exceeding two millions of dollars, shall pay two hundred and fifty dollars for every million of dollars in excess of two millions of dollars, in addition to the five hundred dollars. Every person shall be regarded as a wholesale dealer under this act whose business or occupation it is to sell or offer to sell any goods, wares, or merchandise of foreign or domestic production, not including distilled spirits, fermented liquors or wines, but not excluding drugs, medicines, cigars, snuff, or tobacco, whose annual sales exceed twenty-five thousand dollars; and the license required by any wholesale dealer shall not be for a less amount than his sales for the previous year, unless he has made or proposes to make some change in his business that will obviously reduce the amount of his annual sales; nor shall any license as wholesale dealer allow any such person to act as a commercial broker: *Provided*, That any license understated may be again assessed.

New assessment of license.

Wholesale dealers in liquors.

Ante, p. 455.

"Forty-two. Wholesale dealers in liquors shall pay for each license the amount required in this act for license to wholesale dealers. Every person other than the distiller or brewer, who shall sell or offer for sale any distilled spirits, fermented liquors, and wines of all kinds, in quantities of more than three gallons at one time, or whose annual sales shall exceed twenty-five thousand dollars, shall take out a license as a wholesale dealer in liquors.

Retail dealers in liquors.

Ante, p. 455.

"Forty-three. Retail dealers in liquors shall pay twenty dollars for each license. Every person other than a distiller or brewer, who shall sell or offer for sale any distilled spirits, fermented liquors, or wine of any description, in quantities of three gallons or less, and whose annual sales do not exceed twenty-five thousand dollars, shall be regarded as a retail dealer in liquors under this law; but nothing herein contained shall authorize the sale of any spirits, liquors, wines or malt liquors to be drank on the premises: *Provided*, That no person licensed to keep a hotel, inn, or tavern, shall be allowed to sell any liquors to be taken off the premises, and no person licensed to keep an eating-house shall be allowed to sell spiritous or vinous liquors. And no person who has taken out a license to keep a hotel, inn, tavern, or eating-house shall be required to take out a license as a tobacconist because of any tobacco or cigars furnished in the usual course of business as a keeper of a hotel, inn, tavern, or eating-house."

Section 75.

Paints and painters' colors.

Ante, p. 464.

Coal mined and delivered, &c.

Ante, p. 462.

Sugar refiners.

Ante, p. 463.

That section seventy-five be, and hereby is, amended, by inserting after the words "Provided, That white lead, oxide of zinc, and sulphate of barytes," the words "and paints and painters' colors;" by inserting before the words "on lard oil," and attached to the next preceding sentence, as follows: "and all duties or taxes on coal mined and delivered by coal operators at the mines on contracts made prior to July first, eighteen hundred and sixty-two, shall be paid by the purchasers thereof;" by striking out the following words: "on sugar, refined, whether loaf, lump, granulated, or pulverized, two mills per pound; on sugar, refined, or made from molasses, sirup of molasses, melado, or concentrated melado, two mills per pound," and inserting in lieu thereof as follows: "sugar refiners shall pay one and one half of one per cent. on the gross amount of the sales of all the products of their manufactories: *Provided*, That every person shall be regarded as a sugar refiner under this act whose business it is to advance the quality and value of sugar by melting and re-crystallization, or by liquoring, claying, or other washing process, or by any other chemical or mechanical means; or who shall advance the quality or value of molasses and concentrated molasses, melado or concentrated melado, by boiling or other process;" and by inserting therein, in lieu of any other duties, or rates of duty, on the articles hereinafter enumerated in this section, or provisions existing in relation thereto, the following:

Marine engines.

"On marine engines, three per centum ad valorem;

- “On rivets, exceeding one fourth of one inch in diameter, nuts, wrought railroad chairs, bolts, and horse-shoes, two dollars per ton: *Provided*, That where a duty upon the iron from which said articles shall have been made has been actually paid, an additional duty only shall be paid of fifty cents per ton; Rivets, nuts, bolts, &c.
- “On rolled brass, copper, and yellow sheathing metal, in rods or sheets, one per centum ad valorem; Rolled brass, copper, &c.
- “On sails, tents, shades, awnings, and bags, made of cotten, flax, or hemp, or part of either, or other materials, three per centum ad valorem: *Provided*, That the sewing of *sacils*, [sails,] tents, shades, awnings, carpets and bags, the materials whereof belonged to the employer, shall be exempt from duty where the cloth or material from which they are made was imported, or has been subject to and paid a duty; Sails, tents, &c.
- “On tobacco, cavendish, plug, twist, fine-cut, and manufactured of all descriptions, (not including snuff, cigars, and smoking tobacco, prepared with all the stems in or made exclusively of stems,) fifteen cents per pound; Tobacco, &c. *Ante*, p. 463.
- “On smoking tobacco prepared with all the stems in, and on smoking tobacco made exclusively of stems, five cents per pound;
- “On snuff manufactured of tobacco, *on* [or] stems, or of any substitute for tobacco, ground, dry, or damp, of all descriptions, twenty cents per pound; Snuff. *Ante*, p. 463.
- “On mineral or medicinal waters, or waters from springs impregnated with minerals, one cent for each bottle containing not more than one quart; when containing more than one quart, two cents for each bottle; Mineral, &c., waters.
- “Tailors, boot and shoemakers, milliners and dressmakers, making clothing or articles of dress for men’s, women’s, or children’s wear, to order as custom-work, and not for sale generally, shall, to the amount of one thousand dollars, be exempt from duty, and for any excess beyond the amount of one thousand dollars shall pay a duty of one per centum ad valorem; Tailors, shoe-makers, &c.
- “On umbrellas and parasols, made of cotton, silk, or other material, three per centum ad valorem; Umbrellas, &c. *Ante*, p. 464.
- “On all ships, barques, brigs, schooners, sloops, sail-boats, steamboats, (not including the engine), canal-boats, and all other vessels or water-craft hereafter built, made, or constructed, two per cent; Ships, &c.
- “On sugar-candy and all confectionary made wholly or in part of sugar, valued at fourteen cents per pound or less, two cents per pound; when valued at exceeding fourteen cents and not exceeding forty cents per pound, three cents per pound; when valued at exceeding forty cents per pound, or when sold otherwise than by the pound, five per centum ad valorem; Confectionary. *Ante*, p. 463.
- “On all gold leaf fifteen cents per pack, containing not more than twenty books of twenty-five leaves each; Gold leaf.
- “On castings of iron exceeding ten pounds in weight for each casting, not otherwise provided for in this act, or in the act to which this act is an amendment, one dollar and fifty cents per ton: *Provided*, That there shall be deducted from duties assessed upon railroad cars any duties which may have been assessed and paid upon car-wheels under the provisions of this act; Castings of iron. *Ante*, p. 464.
- “On clocks and time-pieces, and on clock movements when sold without being cased, three per centum ad valorem.” Clocks and time-pieces. *Ante*, p. 464. Section 77. Taxes to be paid annually. *Ante*, p. 467. Schedule A.
- That section seventy-seven be, and hereby is, amended, by requiring the taxes provided for in that section to be levied, collected, and paid annually, by any person or persons owning, possessing, or keeping any carriage, yacht, plate, or billiard-table; by inserting in the first paragraph of Schedule A, after the words “kept for use,” the words “for hire or for passengers;” and by exempting from duty plate belonging to religious societies.

Amendment of
section 78.
Slaughtered
animals.

Ante, p. 468.

That section seventy-eight be, and hereby is, amended, by reducing the duty so that on horned cattle, slaughtered, the duty shall be twenty cents per head, on sheep and lambs, slaughtered, the duty shall be three cents per head, and on hogs, slaughtered, exceeding one hundred pounds in weight, without regard to age, six cents each, and no duty shall be charged on hogs slaughtered of less weight; and the cattle, hogs, and sheep slaughtered by any person for his or her own consumption, not exceeding six of each, shall be exempt from duty.

Section 91.

Ante, p. 474.

That section ninety-one be amended by striking out the word "gas" wherever it occurs, and by striking out the words "or on any articles manufactured" after the word "advertisements."

Section 93.

Ante, p. 475.

That section ninety-three be amended so that in case of neglect or refusal to make the returns referred to in said section the proceedings thereafter for the assessment and collection of the duty shall be in the same manner as provided for in other cases of neglect.

Section 99.

Ante, p. 477.

That section ninety-nine be amended by striking out the words "ninety-three" preceding the words "of this act," and inserting "ninety-eight."

Section 102.

Ante, p. 477.

That section one hundred and two be, and hereby is, amended, by striking out the words "thereupon allow and deduct from," and inserting in lieu thereof the words "allow upon;" by striking out the words "added to the amount, after deducting the allowance of per centum, as aforesaid," and inserting in lieu thereof the words, "paid by the purchaser of such stamped paper, vellum, or parchment;" and by striking out the word "discount" and inserting in lieu thereof the word "commission."

Section 112.

Ante, p. 486.

That section one hundred and twelve be, and hereby is amended, by inserting, after the word "district" where it first occurs, as follows: "of which the deceased person was a resident;" and by inserting after the word "district," where it next occurs, as follows: "of which the deceased person was a resident."

Penalty for
making, selling,
&c., lottery ticket
without adhesive
stamp.

SEC. 2. *And be it further enacted*, That on and after the first day of May, eighteen hundred and sixty-three, no person or persons, association, firm, or corporation, shall make, sell, or offer for sale, or dispose of any lottery ticket, or fractional part thereof, or any policy of numbers in any lottery, or any token, certificate, or device representing or intended to represent the holder, or any other person or person[s], as entitled or to be entitled, in any lottery, lottery scheme or game of hazard or chance to be drawn, to any prize or share or part of a prize, or any sum or part or share of any sum of money, or other article of value, or any fractional part thereof, without affixing thereto an adhesive stamp or stamps denoting the duty imposed by this act, and in default thereof shall incur a penalty of fifty dollars for each and every such offence; and no prize or part of a prize drawn to or by any ticket, or fractional part thereof, token, certificate, or device as aforesaid, and no sum of money or thing of value made payable or deliverable upon any stake or investment or risk in, or upon any policy of numbers, shall be demanded or recovered by any legal proceedings or otherwise without the ticket or fractional part thereof, or policy of numbers, token, certificate, or device, shall have been duly stamped at the time of the making sale or delivery or disposal thereof: *Provided*, That, in addition to all other penalties and forfeitures now imposed by law for the evasion of stamp duties, any person who shall purchase, obtain, or receive any lottery ticket, or fractional part thereof, or any token, certificate, or device representing or intended to represent a lottery ticket, or fractional part thereof, or any policy or numbers, without first having thereon the stamp imposed by this act, may recover from the person of whom the same was purchased, obtained, or received, at any time within three years thereafter, before any court of competent jurisdiction, a sum equal to twice the amount paid for such ticket or fractional part thereof, token, certificate, or device, or staked or invested in or upon any policy of numbers as aforesaid, with just and

Prizes not recoverable.

Additional penalties.

legal costs: *Provided, further,* That the stamp duty herein provided for shall be classed in the act to which this act is an amendment under Schedule B, as follows, to wit:

“Lottery tickets, fractional parts of lottery tickets, policies of numbers in lotteries, tokens, certificates, or devices in any form, representing the holder, or any person or persons, as entitled, or to be entitled, in any lottery, scheme, or game of hazard or chance, hereafter to be drawn, to any prize or portion of a prize or sum of money, or share thereof, or other article of value, or any portion or share thereof, when such ticket, fractional part of a ticket, policy of numbers, token, certificate, or device, shall not exceed one dollar in the amount risked, or in the retail price thereof, fifty cents, (50;) when such ticket, fractional part of a ticket, policy, token, certificate, or device, shall exceed one dollar in the amount risked, or in the retail price thereof, then for each and every dollar, or fractional part thereof, over and above one dollar, as before mentioned, an additional fifty cents, (50:) *Provided, however,* That no stamp duty herein provided for shall be construed to authorize any lottery, or the sale of any lottery tickets, tokens, or certificates, representing shares or fractional parts of shares therein, within any state or territory of the United States in which lotteries or the sale of lottery tickets is or shall be specially prohibited by the laws thereof, or in violation of the laws of any state or territory; and nothing in this act shall be held or construed so as to prevent the several states, within the limits thereof, from placing a duty, tax, or license, for state purposes, on any sale of lottery tickets on which a duty is required to be paid by this act.”

Lottery-tickets.

Stamp duty not to authorize lotteries.

SEC. 3. *And be it further enacted,* That any person or persons, firm, company, or corporation, who shall issue tickets or contracts of insurance against fatal or non-fatal injury to persons while travelling by land or water, shall pay a duty of one per centum on the gross amount of all the receipts for such insurance, and shall be subject to all the provisions and regulations of existing law applicable thereto, in relation to insurance companies: *Provided,* That no stamp duty shall be required upon tickets or contracts of insurance as aforesaid, when limited to fatal or non-fatal injury to persons while travelling.

Insurance against injury by travelling.

Ante, p. 482.

SEC. 4. *And be it further enacted,* That all contracts for the purchase or sale of gold or silver coin, or bullion, and all contracts for the loan of money or currency secured by pledge or deposit, or other disposition of gold or silver coin of the United States, if to be performed after a period exceeding three days, shall be in writing or printed, and signed by the parties or their agents or attorneys, and shall have one or more adhesive stamps, as provided in the act to which this is an amendment, equal in amount to one half of one per centum and interest at the rate of six per centum per annum on the amount so loaned, pledged, or deposited. And if any such loan, pledge, or deposit, made for a period not exceeding three days, shall be renewed or in any way extended for any time whatever, said loan, pledge, or deposit, shall be subject to the duty imposed on loans exceeding three days. And no loan of currency or money on the security of gold or silver coin of the United States, as aforesaid, or of any certificate or other evidence of deposit payable in gold or silver coin, shall be made exceeding in amount the par value of the coin pledged or deposited as security; and any such loan so made, or attempted to be made, shall be utterly void: *Provided,* That if gold or silver coin be loaned at its par value it shall be subject only to the duty imposed on other loans: *Provided, however,* That nothing herein contained shall apply to any transaction by or with the government of the United States.

Contracts for purchase of coin or bullion.

Stamp duty.

Loans on pledge of coin not to exceed par value of coin.

SEC. 5. *And be it further enacted,* That all contracts, loans, or sales of gold and silver coin and bullion, not made in accordance with this act, shall be wholly and absolutely void; and in addition to the penalties pro-

Certain contracts, loans, and sales of coin and bullion void.

The money paid may be recovered back.

vided in the act to which this is an amendment, any party to said contract may, at any time within one year from the date of the contract, bring suit before any court of competent jurisdiction to recover back, for his own use and benefit, the money paid on any contract not made in accordance with this act.

SEC. 6. *And be it further enacted*, That section one hundred and ten be, and hereby is, amended as follows: " Any memorandum, check, receipt, or other written or printed evidence of an amount of money to be paid on demand, or at a time designated, shall be considered as a promissory note within the meaning of that section, and shall be stamped accordingly; and that Schedule B, following said section be, and is hereby amended, so that any inland bill of exchange, draft, or order for the payment of any sum of money exceeding twenty dollars, otherwise than at sight or on demand, and any promissory note shall (in lieu of the duties prescribed in Schedule B) have a stamp or stamps affixed thereon denoting a duty, upon every sum of two hundred dollars or any fractional part thereof, if payable on demand or at any time not exceeding thirty-three days including the grace from the date or sight, of one cent, (01.)

If payable at any time not less than thirty-three days as aforesaid, and not exceeding sixty-three days, including the grace, from date or sight, of two cents, (02.)

If payable at any time not less than sixty-three days, as aforesaid, and not exceeding ninety-three days, including the grace, from date or sight, of three cents, (03.)

If payable at any time not less than ninety-three days, as aforesaid, and not exceeding four months from date or sight and grace, of four cents, (04.)

If payable at any time not less than four months, as aforesaid, and not exceeding six months from date or sight, or grace, of six cents, (06.)

If payable at any time exceeding six months from date or sight and grace, of ten cents, (10.)

And that Schedule B, following section one hundred and ten be, and is hereby further amended, so that the stamp duty on certificates of any other description than those specified in said schedule, in lieu of ten cents as therein prescribed, shall be five cents, (05.)

On passage tickets by any vessel from a port of the United States to a foreign port, costing thirty dollars or less, fifty cents, (50.)

On any power of attorney for the sale or transfer of any scrip or certificate of profits or memorandum, showing an interest in the profits or accumulations of any corporation or association, if for a sum not exceeding fifty dollars, ten cents, (10.)

On any policy of insurance or other instrument, by whatever name the same shall be called, by which insurance shall be made or renewed upon property of any description whether against perils by sea, or by fire, or other peril of any kind, made by any insurance company or its agents, or by any other company or person in which the premium or assessment shall not exceed ten dollars, ten cents, (10.)

On any bill of sale by which any ship or vessel or any part thereof shall be conveyed to or vested in any other person or persons when the consideration shall not exceed five hundred dollars, there shall be affixed a stamp or stamps denoting a duty of twenty-five cents, (25.)

If the consideration exceeds five hundred and does not exceed one thousand dollars, the duty shall be fifty cents, (50.)

If the consideration exceeds one thousand dollars, for each and every additional amount of one thousand dollars, or any fractional part thereof, in excess of one thousand dollars, the duty in addition, shall be fifty cents, (50.)

On each and every assignment or transfer of a mortgage, lease, or policy

Promissory notes.

Section 110. *Ante*, p. 479. Schedule B amended.

Duties upon bills of exchange, drafts, &c.

Ante, p. 480.

On certificates other than those specified.

Ante, p. 481.

Passage-tickets.

Ante, p. 483.

Power of attorney.

Ante, p. 483.

Policies of insurance

Ante, p. 482.

Bill of sale of vessel.

Assignment of mortgage, lease,

of insurance, a stamp duty shall be paid equal to that imposed on the original instrument. policy of insurance.

Any power of attorney, conveyance, or document of any kind made, or purporting to be made, in any foreign country to be used in the United States shall pay the same duty as is required by law on similar instruments or documents when made or issued in the United States; and the party to whom the same is issued or by whom it is to be used, shall, before using the same, affix thereon the stamp or stamps indicating the duty required. Documents made in a foreign country for use here, to pay same duty as though made here.
Who to affix stamp.

Any mortgage or personal bond for the payment of money, or as security for the payment of any definite or certain sum of money, in lieu of the duties imposed as prescribed in Schedule B following the one hundred and tenth section, shall have a stamp or stamps affixed thereon denoting a duty upon every sum of two hundred dollars, or any fractional part thereof, of ten cents, (10.). Personal mortgages as security for money.
Ante, p. 482.

No conveyance, deed, mortgage, or writing, whereby any lands, tenements, realty, or other property shall be sold, granted, assigned or otherwise conveyed, or shall be made as security for the payment of any sum of money, shall be required to pay a stamp duty of more than the sum of one thousand dollars, anything to the contrary notwithstanding. Any conveyance, &c., not to pay a stamp duty of over \$1000.

No stamp duty shall be required on powers of attorney or any other paper relating to applications for bounties, arrearages of pay, or pensions, or to the receipt thereof from time to time; or indemnity awarded for depredations and injuries by certain bands of Sioux Indians; nor on any warrant of attorney accompanying a bond or note, when such bond or note shall have affixed thereto the stamp or stamps denoting the duty required; and whenever any bond or note shall be secured by a mortgage but one stamp duty shall be required to be placed on such papers: *Provided*, That the stamp duty placed thereon is the highest rate required for said instruments, or either of them; nor on certificates of the measurement or weight of animals, wood, coal, or other articles; nor on deposit notes to mutual insurance companies for insurance upon which policies subject to stamp duties have been, or are to be, issued; nor on any certificate of the record of a deed or other instrument in writing, or of the acknowledgment or proof thereof by attesting witnesses. Stamp duty not required on papers relating to bounties, &c.

The duty or stamp required for transportation by express companies and others is hereby repealed, and such transportation shall be exempt from stamp duty. One stamp on bond and mortgage.
To be of highest rate.
Certificates of measurement, &c.
Deposit notes.
Certificates of record, &c., of deeds.

That the stamp duty on a contract or agreement for the charter of any ship, or vessel, or steamer, as now provided for in Schedule B, or any letter, memorandum, or other writing between the captain, master, or owner, or person acting as agent of any ship, or vessel, or steamer, and any other person or persons for or relating to the charter of such ship, or vessel, or steamer, if the registered tonnage of such ship, or vessel, or steamer, does not exceed one hundred and fifty tons, shall be one dollar, (\$1.) Transportation by express exempt from stamp duty.
Charter-parties.

Exceeding one hundred and fifty tons and not exceeding three hundred tons, three dollars, (\$3.) Ante, p. 481.

Exceeding three hundred tons and not exceeding six hundred tons, five dollars, (\$5.)

Exceeding six hundred tons, ten dollars, (\$10.)

SEC. 7. *And be it further enacted*, That the commissioner of internal revenue be, and he is hereby, authorized to prescribe such method for the cancellation of stamps as a substitute for or in addition to the method now prescribed by law, as he may deem expedient and effectual. And he is further authorized in his discretion to make the application of such method imperative upon the manufacturers of proprietary articles, and upon stamps of a nominal value exceeding twenty-five cents each. Cancellation of stamps.
Ante, p. 476.

SEC. 8. *And be it further enacted*, That, on and after the passage of Duty on interest on bonds of

canal, &c., companies, and upon their dividends.

this act, any person or persons owning or possessing, or having the care or management of any canal company or canal navigation or slack-water corporation, or turnpike companies, being indebted for any sum or sums of money for which bonds or other evidences of indebtedness have been issued, payable in one or more years after date, upon which interest is, or shall be, stipulated to be paid, or coupons representing the interest, shall be or shall have been issued to be paid; and all dividends in scrip or money, or sums of money thereafter declared due or payable to stockholders of any canal navigation, or slack-water or turnpike company, as part of the earnings, profits, or gains, of said companies, shall be subject to and pay a duty of three per centum on the amount of all such interest, or coupons, or dividends, whenever the same shall be paid; and said canal companies or canal navigation, or slack-water corporations, or turnpike companies, or any person or persons owning, possessing, or having the care or management of any canal company, or canal navigation or slack-water corporation, or turnpike company, are hereby authorized and required to deduct and withhold from all payments made to any person, persons, or party, after the first day of July, as aforesaid, on account of any interest, or coupons, or dividends due and payable, as aforesaid, the said duty or sum of three per centum; and the duties deducted, as aforesaid, and certified by the president or other proper officer of said company or corporation, shall be a receipt and discharge, according to the amount thereof, of said canal companies or canal navigation, or slack-water corporations, or turnpike companies, and the owners, possessors, and agents thereof, on dividends and on bonds or other evidences of their indebtedness upon which interest or coupons are payable, holden by any person or party whatsoever, and a list or return shall be made and rendered within thirty days after the time fixed when said interest or coupons or dividends become due or payable, and as often as every six months, to the commissioner of internal revenue, which shall contain a true and faithful account of the duties received and chargeable, as aforesaid, during the time when such duties have accrued or should accrue, and remaining unaccounted for; and there shall be annexed to every such list or return a declaration, under oath or affirmation, in manner and form as may be prescribed by the commissioner of internal revenue, of the president, treasurer, or some proper officer of said canal company or canal or navigation and slack-water corporation or turnpike companies, that the same contains a true and faithful account of the duties so withheld and received during the time when such duties have accrued or should accrue, and not accounted for; and for any default in the making or rendering of such list or return, with the declaration annexed, as aforesaid, the person or persons owning, possessing, or having the care or management of such canal company or canal, navigation or slack-water corporation or turnpike companies, making such default, shall forfeit, as a penalty, the sum of five hundred dollars; and in case of any default in making or rendering said list, or of any default in the payment of the duty, or any part thereof, accruing or which should accrue, the assessment and collection shall be made according to the general provisions of the act to which this act is an amendment.

Returns to be made,

to be verified by oath.

Penalty for default.

Ferry-boats.

SEC. 9. *And be it further enacted*, That any person or persons, firms, companies, or corporations, owning or possessing, or having the care or management of any ferry-boat, or vessel used as a ferry-boat, propelled by steam or horse power, in lieu of the duties now imposed by law, shall be subject to pay a duty of one and one half of one per centum upon the gross receipts of such ferry-boat; and the return and payment thereof shall be made in the manner prescribed in the act to which this act is an amendment.

Express companies.
Acte, p. 481.

SEC. 10. *And be it further enacted*, That on and after the first day of April, eighteen hundred and sixty-three, any person or persons, firms,

companies, or corporations carrying on or doing an express business shall, in lieu of the tax and stamp duties imposed by existing laws, be subject to and pay a duty of two per centum on the gross amount of all the receipts of such express business, and shall be subject to the same provisions, rules, and penalties as are prescribed in section eighty of the act to which this is an amendment, for the persons, firms, companies, or corporations owning or possessing or having the management of railroads, steamboats, and ferry-boats; and all acts or part[s] of acts inconsistent herewith are hereby repealed.

Express companies.

SEC. 11. *And be it further enacted*, That in estimating the annual gains, profit, or income, of any person, under the act to which this act is an amendment, the amount actually paid by such person for the rent of the dwelling-house or estate on which he resides shall be first deducted from the gains, profit, or income of such person.

Income.
Ante, p. 473.
Rent of house to be deducted.

SEC. 12. *And be it further enacted*, That no duty shall be required to be assessed or collected on beer, lager beer, ale, or porter, brewed or manufactured, or on coal illuminating oil, refined, produced by the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, distilled spirits, cotton or woollen fabrics, when brewed, manufactured, or distilled prior to the first day of September, eighteen hundred and sixty-two, whether the same was removed for consumption or sale, or not, when the owner, agent, or superintendent of the brewery or premises in which such articles as aforesaid were made, manufactured, produced, or distilled, shall furnish to the assessor of the district, without costs or expense to the United States, satisfactory proof that such beer, lager beer, ale, or porter, or such coal illuminating oil, refined, produced by the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, distilled spirits, cotton or woollen fabrics, was actually brewed, manufactured, produced, or distilled prior to the first day of September, eighteen hundred and sixty-two, as aforesaid: *Provided*, That, in addition to the fractional parts of a barrel allowed in section fifty of the act to which this act is an amendment, fractional parts of a barrel may be thirds and sixths when the quantity therein contained is not greater than such fractional part represents: *Provided, further*, That from and after the passage of this act, and until the first day of April, eighteen hundred and sixty-four, there shall be paid on all beer, lager beer, ale, porter, and other similar fermented liquors, by whatever name such liquors may be called, a duty only of sixty cents for each and every barrel containing not more than thirty-one gallons, and at a like rate for any other quantity or for fractional parts of a barrel: *And provided, further*, That the commissioner of internal revenue is authorized to make rules providing for deductions on account of leakage, from the quantity of spirituous liquors subject to taxation, under the act to which this act is an amendment, not exceeding five per centum of the amount removed for sale; and said deductions shall be so adjusted in the different parts of the United States as to be proportioned, as nearly as practicable, to the distances over which the manufacturer usually transports said liquors for the wholesale thereof; and the owner of the aforesaid liquors shall be charged with and pay the expense of ascertaining the leakage.

No duty on beer, &c., coal oil, &c., manufactured prior to Sept. 1, 1862, upon proof, &c.
Ante, p. 450.

Fractional parts of a barrel.

Duty on beer, ale, &c., until April 1, 1864.

Deductions for leakage.

SEC. 13. *And be it further enacted*, That any brewer of ale, beer, lager beer, porter, or other malt liquors, shall be required to render accounts and make returns on the first day of each and every month, and no oftener; and no brewer of ale, beer, lager beer, porter, or other malt liquors, shall hereafter be required to keep a record or an account, or to report or return the quantities of grain or other vegetable productions, or other substances put into the mash-tub by him or his agent or superintendent for the purpose of producing malt liquors, any law to the contrary notwithstanding.

Brewers to make returns.

Ante, p. 451.

Not to render certain accounts.

SEC. 14. *And be it further enacted*, That every incorporated bank, or

Banks not mak-

ing dividends,
&c., to make re-
turns,

Ante, p. 470.

and pay duty.

Licenses to run
from the 1st Mon-
day of May, &c.

Ante, p. 453.

Those granted
after May.

In certain col-
lection districts
Commissioner
may deliver
stamps without
prepayment.

Commissions.

Bond.

Collector to
supply deputies.

No instrument
issued prior to
June 1st, 1863,
without a stamp,
to be invalid for
that cause.

Ante, pp. 475,
561.

other bank legally authorized to issue notes as circulation, which shall neglect or omit to make dividends or additions to its surplus or contingent funds as often as once in six months, shall, in lieu thereof, make returns, under oath, to the commissioner of internal revenue, on the first days of January and July in each year, or within thirty days thereafter, of the amount of profits which have accrued or been earned and received by said bank during the six months next preceding said first days of January and July; and, at the time of making such returns, shall pay to the commissioner of internal revenue a duty of three per cent. on such profits, and shall be subject to the provisions of the eighty-second section of the act to which this is an addition: *Provided*, That the return for the first of January, eighteen hundred and sixty-three, shall be made within thirty days after the passage of this act.

SEC. 15. *And be it further enacted*, That the several assessors shall, on the first Monday of May next, and on the first Monday of May in each succeeding year, direct and cause the several assistant assessors to proceed through every part of their respective districts, and inquire after and concerning all persons being within the assessment districts where they respectively reside, and liable to license duty under the provisions of this act, or of the act to which this is in addition, and assess such persons as in said acts is required. And all licenses so assessed shall continue in force until the first day of May next succeeding. And all licenses granted after the first day of May in any year shall expire on the first day of May following, and shall be issued upon the payment of a ratable proportion of the whole amount of duty imposed for such license; and each license so granted shall be dated on the first day of the month in which it is issued: *Provided*, That any person, firm, or corporation that on the first day of May next shall hold an unexpired license, shall be assessed a ratable proportion for the time between the expiration of the license and the first day of May, eighteen hundred and sixty-four.

SEC. 16. *And be it further enacted*, That in any collection district where, in the judgment of the commissioner of internal revenue, the facilities for the procurement and distribution of stamped vellum, parchment or paper, and adhesive stamps are or shall be insufficient, the commissioner, as aforesaid, is authorized to furnish, supply, and deliver to the collector of any such district a suitable quantity or amount of stamped vellum, parchment, or paper, and adhesive stamps, without prepayment therefor, and shall allow the highest rate of commissions to the collector allowed by law to any other parties purchasing the same, and may, in advance, require of any such collector a bond, with sufficient sureties to an amount equal to the value of any stamped vellum, parchment or paper, and adhesive stamps which may be placed in his hands and remain unaccounted for, conditioned for the faithful return, whenever so required, of all quantities or amounts undisposed of, and for the payment, monthly, of all quantities or amounts, sold or not, remaining on hand. And it shall be the duty of such collector to supply his deputies with, or sell to other parties within his district who may make applications therefor, stamped vellum, parchment or paper, and adhesive stamps, upon the same terms allowed by law, or under the regulations of the commissioner of internal revenue, who is hereby authorized to make such other regulations, not inconsistent herewith, for the security of the United States and the better accommodation of the public in relation to the matters hereinbefore mentioned, as he may judge necessary and expedient: *Provided*, that no instrument, document, or paper made, signed, or issued prior to the first day of June, Anno Domini eighteen hundred and sixty-three, without being duly stamped, or having thereon an adhesive stamp to denote the duty imposed thereon, shall, for that cause, be deemed invalid and of no effect: *And provided*, That no instrument, document, writing, or paper, required by law to be stamped, signed, or issued, without being duly stamped prior to

the day aforesaid, or any copy thereof, shall be admitted or used as evidence in any court until a legal stamp, or stamps, denoting the amount of duty charged thereon, shall have been affixed thereto or used thereon, and the initials of the persons using or affixing the same, together with the date when the same is so used or affixed, shall have been placed thereon by such person. And the person desiring to use any such instrument, document, writing, or paper as evidence, or his agent or attorney, is authorized in the presence of the court to stamp the same as heretofore provided by law.

Not to be admitted in evidence without a stamp.

Stamp may be affixed in court.

SEC. 17. *And be it further enacted,* That, in addition to the compensation now allowed to collectors for their services, and that of their deputies, there shall be allowed their necessary and reasonable charges for postage actually paid on letters and documents received or sent and exclusively relating to official business; and in calculating the commission of collectors of internal revenue in districts whence distilled spirits are shipped to be sold in other districts in pursuance of the provisions of the act to which this act is an amendment, the amount of duties due on the quantity of spirits so shipped shall be added to the principal on which the commissions of such collectors are calculated, and a corresponding amount shall be deducted from the principal sum on which the commissions of the collectors in the districts to which such spirits are shipped are calculated: *Provided, however,* That the salary of no collector shall exceed ten thousand dollars, in the aggregate, or more than five thousand dollars exclusive of the expenses of administering the office.

Pay of collectors.
Ante, p. 445.
Postage.

Salary not to exceed \$10,000, &c.

SEC. 18. *And be it further enacted,* That it shall be the duty of the commissioner of internal revenue to pay over to the treasurer of the United States, monthly, or oftener, if required by the Secretary of the Treasury, all public moneys which may come into his hands or possession, for which the treasurer shall give proper receipts and keep a faithful account, and at the end of each month the commissioner, as aforesaid, shall render true and faithful accounts of all public moneys received or paid out, or paid to the treasurer of the United States, exhibiting proper vouchers therefor, and the same shall be received and examined by the fifth auditor of the treasury, who shall thereafter certify the balance, if any, and transmit the accounts, with the vouchers and certificate, to the first comptroller for his decision thereon; and the commissioner, as aforesaid, when such accounts are settled as herein provided for, shall transmit a copy thereof to the Secretary of the Treasury. He shall at all times submit to the Secretary of the Treasury and the comptroller, or either of them, the inspection of moneys in his hands, and shall, prior to the entering upon the duties of his office, execute a bond, with sufficient sureties, to be approved by the Secretary of the Treasury, and by the first comptroller, in a sum of not less than one hundred thousand dollars, payable to the United States, conditioned that said commissioner shall faithfully perform the duties of his office according to law, and shall justly and faithfully account for and pay over to the United States, in obedience to law and in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession, and for the safe-keeping and faithful account of all stamps, adhesive stamps, or vellum, parchment or paper bearing a stamp denoting any duty thereon; which bond shall be filed in the office of the first comptroller of the treasury, and such commissioner shall, from time to time, renew, strengthen, and increase his official bond as the Secretary of the Treasury may direct.

Commissioner to pay over monthly, &c., the moneys in his hands.

Ante, p. 432.

Accounts.

Inspection of moneys in his hands.

Bond.

SEC. 19. *And be it further enacted,* That the President shall appoint in the department of the treasury, by and with the advice and consent of the Senate, a competent person, who shall be called the deputy commissioner of internal revenue, with an annual salary of twenty-five hundred dollars, who shall be charged with such duties in the bureau of

Deputy commissioner of internal revenue.

Salary and duties.

Deputy commissioner.

internal revenue as may be prescribed by the Secretary of the Treasury, or as may be required by law, and who shall act as commissioner of internal revenue in the absence of that officer, and exercise the privilege of franking all letters and documents pertaining to the office of internal revenue.

Revenue agents, their number, duty, and salaries.

SEC. 20. *And be it further enacted,* That the Secretary of the Treasury may appoint not exceeding three revenue agents whose duties shall be under the direction of the Secretary of the Treasury, to aid in the prevention, detection, and punishment of frauds upon the revenue, who shall be paid such compensation as the Secretary of the Treasury may deem just and reasonable, not exceeding two thousand dollars per annum. The above salaries to be paid in the same manner as are other expenses for collecting the revenue.

Cashier of internal duties.

SEC. 21. *And be it further enacted,* That the President of the United States be, and he is hereby, authorized to appoint, by and with the advice and consent of the Senate, a competent person, who shall be called the cashier of internal duties, with a salary of twenty-five hundred dollars, who shall have charge of the moneys received in the office of the commissioner of internal revenue, and shall perform such duties as may be assigned to his office by said commissioner, under the regulations of the Secretary of the Treasury, and before entering upon his duties as cashier he shall give a bond with sufficient sureties, to be approved by the Secretary of the Treasury and by the solicitor, that he will faithfully account for all the moneys, or other articles of value, belonging to the United States, which may come into his hands, and perform all the duties enjoined upon his office, according to law and regulations, as aforesaid; which bond shall be deposited with the first comptroller of the treasury.

Salary and duties.

Bond.

SEC. 22. *And be it further enacted,* That in lieu of the pay allowed by law, the several assessors, from the date of their appointment, shall be allowed and paid a salary of fifteen hundred dollars per annum, payable quarterly, and in addition thereto, where the receipts of the collection district shall exceed the sum of two hundred thousand dollars, and shall not exceed the sum of four hundred thousand dollars annually, one half of one per centum upon the excess of receipts over two hundred thousand dollars; where the receipts of a collection district shall exceed four hundred thousand dollars, and shall not exceed eight hundred thousand, one fourth of one per centum upon the excess of receipts over four hundred thousand dollars; where the receipts shall exceed eight hundred thousand dollars, one tenth of one per centum upon such excess; but the salary of no assessor shall in any case exceed the sum of three thousand dollars. And the several assessors shall be allowed and paid the sums actually expended for office rent, not exceeding the rate of five hundred dollars per annum. The commissioner of internal revenue, under the direction of the Secretary of the Treasury, is authorized to allow each assessor such clerks as he may deem necessary for the proper transaction of business, and to fix their compensation. Such assessors shall also be allowed their necessary and reasonable charges for postage actually paid on letters and documents received or sent, and exclusively relating to official business, and for stationery and blank books used in the execution of their duties; and the compensation herein specified shall be in full for all expenses not otherwise particularly authorized. And assistant assessors shall, in addition to pay and charges allowed by law, also be allowed their necessary and reasonable charges for postage actually paid on letters and documents received or sent, and exclusively relating to official business: *Provided,* That the Secretary of the Treasury shall be, and he is hereby, authorized to fix such additional rates of compensation to be made to assessors and assistant assessors in the States of California and Oregon, and the territories, as may appear to him to be just and equitable in consequence of the greater cost of living and travelling in those states and territories, and as may, in his judgment, be necessary to secure the

Assessors' salary.

Ante, p. 438.

Not to exceed \$3000.

Office rent allowed.

Clerks and their pay.

Postage.

Stationery, &c.

Assistant-assessors.

Additional compensation to those in California and Oregon.

services of competent and efficient men: *Provided, further,* That the rates of compensation thus allowed shall not exceed the rates paid to similar officers in such states and territories, respectively.

SEC. 23. *And be it further enacted,* That assistant assessors shall make out their accounts for pay and charges allowed by law monthly, specifying each item and including the date of each day of service, and shall transmit the same to the assessor of the district, who shall thereupon examine the same, and, if it appear just and in accordance with law, he shall indorse his approval thereon, but otherwise shall return the same with objections. Any such account so approved may be presented by the assistant assessor to the collector of the district for payment, who shall thereupon pay the same, and, when received by the assistant assessor, be allowed therefor upon presentation to the commissioner of internal revenue. Where any account, so transmitted to the assessor, shall be objected to, in whole or in part, the assistant assessor may appeal to the commissioner of internal revenue, whose decision on the case shall be final; and should it appear, at any time, that any assessor has wilfully and corruptly approved any account, as aforesaid, allowing any assistant assessor a sum larger than was due according to law, it shall be the duty of the commissioner of internal revenue, upon proper proof thereof, to deduct the sum so allowed from any pay which may be due to such assessor; or the commissioner as aforesaid may direct a suit to be brought in any court of competent jurisdiction against the assessor or assistant assessor in default, for the recovery of the amount wilfully and corruptly allowed, as hereinbefore mentioned.

Assistant assessors to make out accounts for pay, &c., monthly.

When approved, to be paid by collector.

Appeal from assessor to commissioner.

Penalty on assessor for corruptly approving any account.

SEC. 24. *And be it further enacted,* That if any person or persons shall knowingly exercise or carry on any trade or business, for the exercising or carrying on of which trade or business a license is required, without taking out such license as is in that behalf required, he, she, or they shall, for every such offence, upon conviction thereof, in lieu of or in addition to other penalties now imposed by law, at the discretion of the court, be subject to imprisonment for a term not exceeding two years.

Penalty for knowingly exercising a trade, &c., without license.

Ante, p. 453.

SEC. 25. *And be it further enacted,* That no auctioneer shall be authorized, by virtue of his license as such auctioneer, to sell any goods or other property in any other district than that in which the license shall have been granted, but lawyers, physicians, surgeons, or dentists, having taken out a license as such, shall not be required to take out any additional license in consequence of practising their profession within or beyond the limits of the district where licensed.

Auctioneers.

Ante, p. 455.

Lawyers, physicians, &c.

Ante, p. 459.

SEC. 26. *And be it further enacted,* That, upon the removal of any person or persons from the house or premises at which he, she, or they were authorized by license to exercise or carry on any trade or business mentioned in such license, and authorized by the act to which this act is an amendment, it shall and may be lawful for the person or persons authorized to grant licenses to authorize and empower, by indorsement on such license or otherwise, as the commissioner of internal revenue shall direct, the person or persons so removing, as aforesaid, to any other place, to carry on the trade or business specified in such license at the place to which such person or persons may have removed, for or during the residue of the term for which such license was originally granted, without taking out any fresh license or payment of any additional duty or any fee thereupon for the residue of such term, and until the expiration thereof: *Provided, always,* That a fresh entry of the premises at which such trade or business shall continue to be so exercised or carried on, as aforesaid, shall thereupon be made by and in the name or names of the person or persons to whom such authority, as aforesaid, shall be granted.

Persons licensed and removing, may be authorized to carry on business at place of removal.

Ante, p. 454.

New entry to be made.

Who to be deemed manufacturer of articles in Schedule C.

Ante, pp. 478,

SEC. 27. *And be it further enacted,* That any person who shall offer for sale, after the thirtieth of September, eighteen hundred and sixty-three, any of the articles named in Schedule C. of the act to which this

479.

act is an amendment, whether the articles so offered are imported, or are of foreign or domestic manufacture, shall be deemed the manufacturer thereof, and subject to all the duties, liabilities, and penalties in said act imposed in regard to the sale of such articles without the use of the proper stamp or stamps, as in said act is required.

Medicines, &c., intended for exportation may be manufactured where.

SEC. 28. *And be it further enacted,* That all medicines, preparations, compositions, perfumery, and cosmetics, intended for exportation, as provided for in section one hundred and nine of the act to which this act is an amendment, in order to be manufactured and sold or removed, without being charged with duty, and without having a stamp affixed thereto, may, under such rules and regulations as the Secretary of the Treasury may prescribe, be made and manufactured in warehouses known and designated in treasury regulations as bonded warehouses, class two: *Provided,* such manufacturer shall first give satisfactory bonds to the collector of internal revenue for the faithful observance of the rules and regulations herein provided for, in amount not less than half required by the regulations of the Secretary of the Treasury from persons allowed bonded warehouses, class two. Such goods, when manufactured in such warehouses, may be removed for exportation, under the direction of the revenue officer having charge thereof, without being charged with duty, and without having a stamp affixed thereto. Any manufacturer of the articles aforesaid, or of any of them, having such bonded warehouse as aforesaid, shall be at liberty, under such rules and regulations as the Secretary of the Treasury may prescribe, to convey therein any materials to be used in such manufacture which are allowed by the provisions of the said act to be exported free from tax or duty, as well as the necessary materials, implements, packages, vessels, brands, and labels for the preparation, putting up, and export of the said manufactured articles, and every article so used shall be exempt from stamp and excise duty. Articles and materials so to be used may be transferred from any bonded warehouse in which the same may be, under such regulations as the Secretary of the Treasury may prescribe, into any bonded warehouse, class two, in which such manufacture may be conducted, and may be used in such manufacture, and, when so used, shall be exempt from stamp and excise duty; and the receipt of the officer of the revenue in charge shall be received as a voucher for the manufacture of such articles. Any materials imported into the United States may, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer of the customs, be removed in original packages from on ship-board, or from the bonded warehouses in which the same may be, into the bonded warehouse, class two, in which such manufacture may be carried on, for the purpose of being used in such manufacture, without payment of duties thereon, and may there be used in such manufacture. No article so removed, nor any article manufactured in said bonded warehouse, class two, shall be taken therefrom except for exportation, under the direction of the proper officer of the customs having charge thereof, whose certificate, describing the articles by their marks, or otherwise, the quantity, the date of importation, and name of vessel, with such additional particulars as may from time to time be required, shall be received by the collector of customs in cancellation of the bonds, or return of the amount of foreign import duties. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, and at the expense of the manufacturer.

Imports, in original packages, may be removed thither.

Nothing to be removed but for exportation.

Labor to be under supervision of officer, &c.

Articles manufactured from materials which have paid duty, to be exempt.

SEC. 29. *And be it further enacted,* That spokes, hubs, felloes, grindstones, coke, silver bullion, rolled or prepared for platers' use exclusively; materials for the manufacture of hoop-skirts exclusively, and unfitted for other use, (such as steel wire, rolled, tempered, or covered, cut tapes, and small wares for joining hoops together;) spindles, and castings of all descriptions, where made exclusively for instruments, articles, or machin-

Proviso.

How removed.

What may be carried to warehouse free of duty,

or transferred.

ery upon which duties are assessed and paid, shall be exempt from duty; and all goods, wares, and merchandise, and articles made or manufactured from materials which have been subject to and upon which internal duties have been actually paid, or materials imported upon which duties have been paid, or upon which no duties are imposed by law, where the increased value of such goods, wares, and merchandise, and articles so made and manufactured, shall not exceed the amount of five per centum ad valorem, shall be, and hereby are, exempt from duty.

SEC. 30. *And be it further enacted*, That on all cloths of silk, cotton, or other material, dyed, printed, bleached, manufactured, or prepared into other fabrics, which were removed from the place of manufacture prior to the first of September, eighteen hundred and sixty-two, or which have been or shall be imported, the duty or tax of three per centum shall be assessed only upon the increased value thereof: *Provided, further*, That whenever the duty has been assessed, or assessed and collected at the full value thereof upon cloths of silk, cotton, or other material manufactured and removed from the place of manufacture prior to the first of September, eighteen hundred and sixty-two, or which were imported prior to the passage of this act, and which have been dyed, printed, bleached, manufactured, or otherwise prepared into other fabrics, since the said first of September, eighteen hundred and sixty-two, the commissioner of internal revenue, subject to the regulation of the Secretary of the Treasury, shall be, and he hereby is, authorized and directed to remit, refund, and pay back such proportion of said duties as were assessed upon the value of such cloths before the same were so dyed, printed, bleached, manufactured, or otherwise prepared.

On certain cloths, tax to be only on increased value.

Ante, p. 466.

Proviso.

Duties assessed upon full value to be remitted.

SEC. 31. *And be it further enacted*, That the commissioner of internal revenue, subject to the regulations of the Secretary of the Treasury, shall be, and hereby is, authorized to remit, refund, and pay back all duties erroneously or illegally assessed or collected, and all judgments or sums of money recovered in any court against any collector or deputy collector for any duties or licenses paid under protest.

Duties illegally collected may be paid back.

SEC. 32. *And be it further enacted*, That manufacturers of lard oil, lubricating oil, and linsced oil shall be subject to the provisions of the act to which this is an amendment, relating to distillers of spirituous liquors, and designed for the purpose of ascertaining the quantity produced, so far as the same may, in the judgment of the commissioner of internal revenue, and under regulations to be prescribed by him, be deemed necessary.

Manufacturers of lard and lubricating oil.

Ante, p. 448.

SEC. 33. *And be it further enacted*, That the provisions of the act to which this act is an amendment, in relation to returns by manufacturers, and the payment and collection of duties upon manufactured articles, enumerated in section seventy-five of said act, shall be, and hereby are, made applicable to the producers of articles which are also mentioned in said section, and on which taxes are levied.

Producers of certain articles subject to same provisions as manufacturers.

Ante, p. 462.

SEC. 34. *And be it further enacted*, That there shall be designated by the collector in every district where the same may be necessary one or more inspectors of manufactured tobacco, who shall take an oath faithfully to perform their duties in such form as the commissioner of internal revenue shall prescribe, and who shall be entitled to receive such fees as may be fixed and prescribed by said commissioner. And all manufactured tobacco shall, before the same is used or removed for consumption or sale, be inspected and weighed by an inspector, designated as aforesaid, who shall mark upon the box or other package containing such tobacco, in a manner to be prescribed by said commissioner, the quality and weight of the contents of such package, with the date of inspection, and the name of the inspector. The fees of such inspector shall in all cases be paid by the owner of the tobacco so inspected and weighed. The penalties for the fraudulent marking of any package of tobacco, and for

Inspectors of manufactured tobacco.

Oath.

Fees.

Manufactured tobacco to be inspected.

Ante, p. 463.

Fees, how paid.

Penalties for fraudulently marking

or changing marks.

Tobacco may be removed for export.

Bond.

Proviso.

Drawback, evidence of exportation to entitle to benefit of.

Ante, p. 488.

Bureau of exports of New York to have charge.

Power of head of the bureau.

Proviso.

Collectors, &c., in California, Oregon, and Nevada, how paid.

This act to take effect on its passage.

Saving of existing laws.

Drawback on cordials, &c.

any fraudulent attempt to evade the duties on tobacco, so inspected, by changing in any manner the package or the marks thereon, shall be the same as are provided in relation to distilled spirits by existing laws. That manufactured tobacco may be removed from the place of manufacture for the purpose of being exported, after the quantity and quality to be so removed shall have been ascertained by inspection, according to the provisions of this act, upon and with the written permission of the collector or deputy collector of the district, without payment of the duties thereon previous to such removal, the owner thereof having given bond to the United States, with sufficient sureties, in the manner and form and under regulations to be prescribed by the commissioner of internal revenue, and in at least double the amount of said duties to export the said manufactured tobacco or pay the duties thereon within such time as may be stated in the bond; and all the provisions relative to the exportation of distilled spirits in bond, contained in the act to which this is an amendment, as far as the same may be applicable, shall be applied to the exportation of tobacco in bond: *Provided, however*, That nothing herein contained shall be considered to apply to snuff, fine-cut tobacco, or cigars.

SEC. 35. *And be it further enacted*, That the evidence of exportation to entitle to benefit of drawback under the act to provide internal revenue to which this act is an amendment, and the rules and regulations pertaining thereto, shall be the same as those which are now or may be required to entitle the exporter to benefit of drawback under the acts relating to drawbacks of duties on imports, with such other rules and regulations as the Secretary of the Treasury may prescribe; that the bureau in charge of exports for the benefit of drawback under the acts as aforesaid at the port of New York, (and at such other ports as the Secretary of the Treasury may designate,) shall have charge of the same under the act to which this act is an amendment; that the head of such bureau shall be invested with the authority and receive the emoluments of a deputy of the collector of customs; and that the said bureau shall, under the direction of the collector of the customs, embrace the supervision of all exports entitled to remission of duties, or to drawback of duties paid, under the acts above mentioned; the ascertaining and certifying such duties; the taking and cancellation of required bonds; the charge of all export entry papers for benefit of drawback and officers' returns thereon, and of certificates in proof of the landing of such exports abroad: *Provided*, That nothing herein contained shall be construed to change or modify the existing mode of paying the drawbacks and debentures allowed by the laws before referred to.

SEC. 36. *And be it further enacted*, That the assistant treasurer of the United States at San Francisco is required, under such instructions as the commissioner of internal revenue shall prescribe, to audit, allow, and pay the accounts for services of the collectors and assessors of California, Oregon, and Nevada Territory, subject to the revision of the said commissioner.

SEC. 37. *And be it further enacted*, That this act, except where otherwise indicated, shall take effect from and after its passage, and all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed: *Provided*, That the existing laws shall extend to and be in force, as modified, for the collection of the duties imposed by this act, for the prosecution and punishment of all offences, and for the recovery, collection, distribution and remission of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter, and thing to that effect, in the existing laws contained, had been inserted in, and reenacted by, this act.

SEC. 38. *And be it further enacted*, That from and after the date when this act takes effect, there shall be an allowance or drawback on cordials and other liquors manufactured wholly or in part of domestic spirits on

which a duty shall have been paid, equal in amount to the duty paid on such spirits when exported, with such deduction as the Secretary of the Treasury may think reasonable, not exceeding five per centum of the amount of duty so paid; the amount to be ascertained in the manner and under the regulations prescribed in section on[e] hundred and sixteen of the act to which this is additional, and the same to be subject to all the provisions of said section applicable thereto; *Provided*, That no such allowance shall be made unless the value of the spirits used in such manufacture shall exceed one half of the whole value of the article manufactured as aforesaid.

Ante, p. 488.

Proviso.

APPROVED, March 3, 1863.

CHAP. LXXV. — *An Act for enrolling and calling out the national Forces, and for other Purposes.*

March 3, 1863.

Whereas there now exist in the United States an insurrection and rebellion against the authority thereof, and it is, under the Constitution of the United States, the duty of the government to suppress insurrection and rebellion, to guarantee to each State a republican form of government, and to preserve the public tranquillity; and whereas, for these high purposes, a military force is indispensable, to raise and support which all persons ought willingly to contribute; and whereas no service can be more praiseworthy and honorable than that which is rendered for the maintenance of the Constitution and Union, and the consequent preservation of free government: Therefore —

Preamble.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all able-bodied male citizens of the United States, and persons of foreign birth who shall have declared on oath their intention to become citizens under and in pursuance of the laws thereof, between the ages of twenty and forty-five years, except as hereinafter excepted, are hereby declared to constitute the national forces, and shall be liable to perform military duty in the service of the United States when called out by the President for that purpose.

Who constitute the national forces, and are liable to military duty.

SEC. 2. *And be it further enacted*, That the following persons be, and they are hereby, excepted and exempt from the provisions of this act, and shall not be liable to military duty under the same, to wit: Such as are rejected as physically or mentally unfit for the service; also, First the Vice-President of the United States, the judges of the various courts of the United States, the heads of the various executive departments of the government, and the governors of the several States. Second, the only son liable to military duty of a widow dependent upon his labor for support. Third, the only son of aged or infirm parent or parents dependent upon his labor for support. Fourth, where there are two or more sons of aged or infirm parents subject to draft, the father, or, if he be dead, the mother, may elect which son shall be exempt. Fifth, the only brother of children not twelve years old, having neither father nor mother dependent upon his labor for support. Sixth, the father of motherless children under twelve years of age dependent upon his labor for support. Seventh, where there are a father and sons in the same family and household, and two of them are in the military service of the United States as non-commissioned officers, musicians, or privates, the residue of such family and household, not exceeding two, shall be exempt. And no persons but such as are herein excepted shall be exempt: *Provided, however*, That no person who has been convicted of any felony shall be enrolled or permitted to serve in said forces.

Who are exempt.

No person convicted of felony permitted to serve.

SEC. 3. *And be it further enacted*, That the national forces of the United States not now in the military service, enrolled under this act, shall be divided into two classes: the first of which shall comprise all persons sub-

National forces in two classes.

1st class.